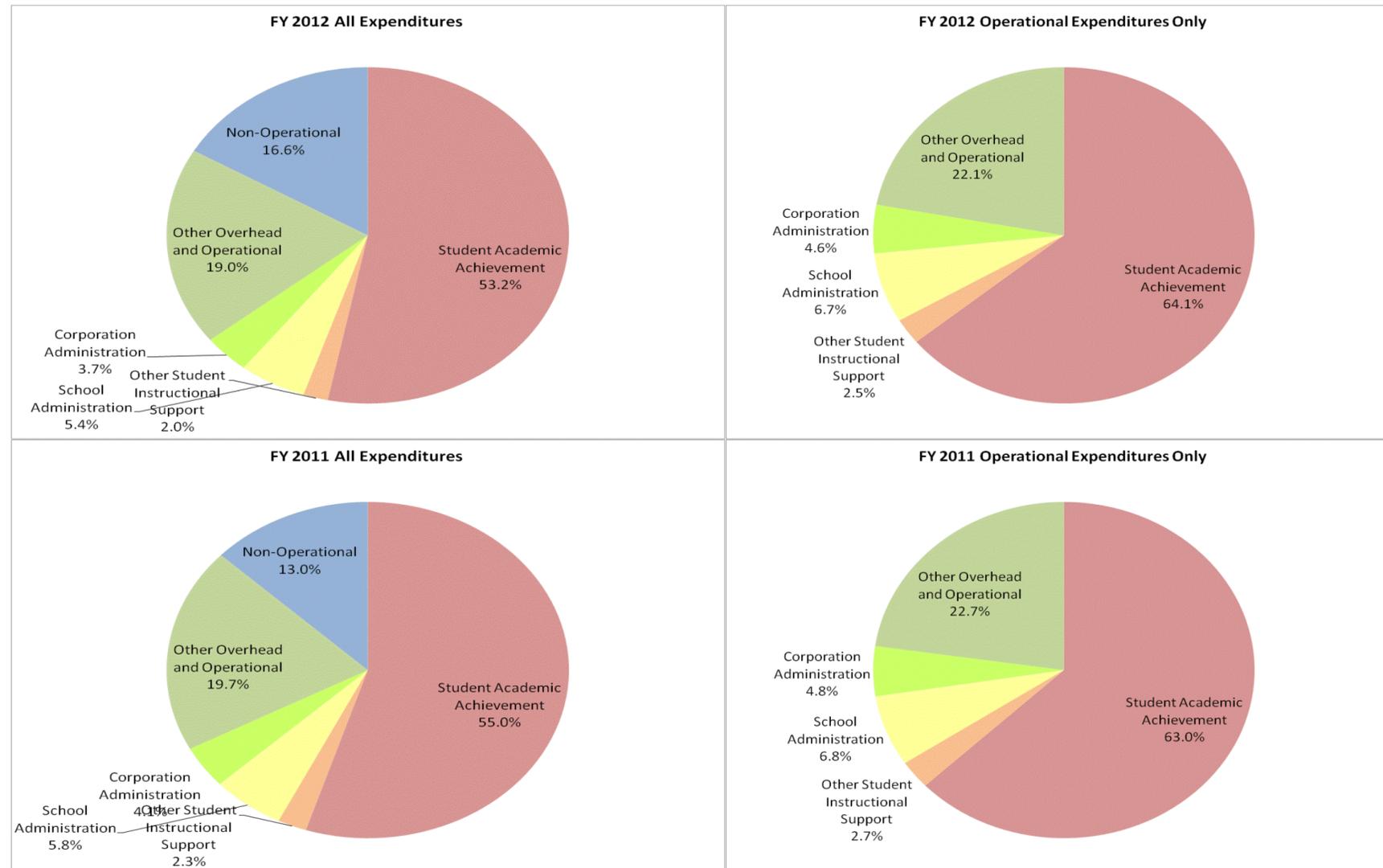


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Western Wayne Schools (8355)

Western Wayne Schools (8355)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,479,761	54.8%	\$5,550,109	55.1%	\$5,440,386	55.0%	\$5,990,977	53.2%
Student Instructional Support	\$674,889	6.7%	\$815,354	8.1%	\$808,038	8.2%	\$832,366	7.4%
Overhead and Operational	\$2,107,053	21.1%	\$2,404,464	23.9%	\$2,355,066	23.8%	\$2,565,282	22.8%
Nonoperational	\$1,739,114	17.4%	\$1,306,563	13.0%	\$1,289,190	13.0%	\$1,871,340	16.6%
Grand Total	\$10,000,816		\$10,076,490		\$9,892,681		\$11,259,966	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	61.5%	63.2%	63.2%	60.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Western Wayne Schools (8355)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$35,531	\$37,473	\$39,009		10%	4%
	11050 Regular Programs; Full Day Kindergarten	\$199,718	\$260,969	\$226,562	\$240,012	20%	-8%	6%
	11100 Regular Programs; Elementary	\$1,276,733	\$1,385,879	\$1,393,002	\$1,450,970	14%	5%	4%
	11200 Regular Programs; Middle/Junior High	\$738,609	\$995,993	\$1,099,744	\$1,026,844	39%	3%	-7%
	11300 Regular Programs; High School	\$798,672	\$937,356	\$1,008,151	\$1,030,255	29%	10%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$22,310	\$1,146	\$1,501		-93%	31%
	11420 Vocational Education; Agriculture B	\$68,401	\$87,050	\$87,967	\$91,685	34%	5%	4%
	11450 Vocational Education; Consumer and Homemaking	\$52,885	\$66,811	\$53,119	\$89,835	70%	34%	69%
	11470 Vocational Education; Business Education	\$69,175	\$117,393	\$49,079	\$61,146	-12%	-48%	25%
	11480 Vocational Education; Industrial Education A	\$89,568	\$133,406	\$140,337	\$137,655	54%	3%	-2%
	12110 Gifted And Talented; Gifted and Talented	\$12,946	\$0	\$0	\$0	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,787	\$36,979	\$14,633		-54%	-60%
	12210 Mental Disabilities; Mild Mental Disabilities	\$49,230	\$128,046	\$103,888	\$113,342	130%	-11%	9%
	12310 Physical Impairment; Orthopedic Impairment	\$10,515	\$20,200	\$15,446	\$16,355	56%	-19%	6%
	12320 Physical Impairment; Multiple Disabilities	\$21,404	\$61,349	\$64,579	\$70,962	232%	16%	10%
	12350 Physical Impairment; Homebound	\$1,449	\$833	\$5,127	\$6,088	320%	> 500%	19%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$30,084	\$13,911	\$10,016	\$13,212	-56%	-5%	32%
	12510 Culturally Different; Communication Disorders	\$89,648	\$571	\$276	\$133	-100%	-77%	-52%
	12520 Culturally Different; Compensatory	\$1,039	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$88,695	\$116,067	\$122,955	\$198,771	124%	71%	62%
	12710 Equal Opportunity At Risk	\$40,619	\$53,426	\$56,067	\$57,401	41%	7%	2%
	12810 Special Education Preschool	\$18,665	\$8,793	\$11,588	\$19,588	5%	123%	69%
	14100 Summer School Programs; Elementary	\$485	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$458	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$15,931	\$32,163	\$15,173	\$14,646	-8%	-54%	-3%
	16100 Remediation Testing	\$75,338	\$44,488	\$27,214	\$38,105	-49%	-14%	40%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$40,165	\$74,475	\$88,958	\$110,962	176%	49%	25%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$370,464	\$363,712	\$282,752	\$440,322	19%	21%	56%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$0	\$4,282			
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$27,895	\$7,918	\$14,204	\$15,800	-43%	100%	11%
	22130 Improvement of Instruction; Instructional Staff Training	\$23,303	\$57,949	\$43,049	\$48,878	110%	-16%	14%
	22220 Library/Media Services; School Library	\$113,499	\$147,716	\$100,867	\$98,775	-13%	-33%	-2%
	22230 Library/Media Services; Audiovisual	\$4,440	\$3,466	\$2,126	\$2,379	-46%	-31%	12%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$207,774	\$230,335	\$239,296	\$355,995	71%	55%	49%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,910	\$10,314	\$10,000		-87%	-3%
	22360 Instruction, Related Technology; Network Support	\$8,719	\$4,028	\$42,895	\$17,950	106%	346%	-58%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$15,040	\$15,141			1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$111,592	\$12,278	\$26,997	\$125,744	13%	> 500%	366%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$332	\$16,988	\$5,603	\$1,026	209%	-94%	-82%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$0	\$2,396	\$11,575			383%
	26497 2007 Account Code - Teachers Retirement Fund	\$184,156	\$0	\$0	\$0			
Student Academic Achievement Total		\$4,842,606	\$5,550,109	\$5,440,386	\$5,990,977	24%	8%	10%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,395	\$1,439	\$1,119	\$1,474	6%	2%	32%
	21220 Guidance Services; Counseling Services	\$85,558	\$129,237	\$145,033	\$150,292	76%	16%	4%
	21250 Guidance Services; Records Maintenance	\$436	\$741	\$1,206	\$54	-88%	-93%	-96%
	21290 Guidance Services; Other Guidance Services	\$26,983	\$17,420	\$16,655	\$3,217	-88%	-82%	-81%
	21340 Health Services; Nurse Services	\$30,996	\$57,616	\$65,578	\$67,360	117%	17%	3%
	21890 Special Education Administration; Other Special Education Administration	\$129	\$545	\$717	\$919	> 500%	69%	28%
	21910 Other Support Services, Students; Service Area Direction	\$1,382	\$866	\$0	\$0	-100%	-100%	
	21990 Other Support Services, Students; Other Student Services	\$10,101	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$433,134	\$607,489	\$577,730	\$609,048	41%	0%	5%
Student Instructional Support Total		\$590,115	\$815,354	\$808,038	\$832,366	41%	2%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Western Wayne Schools (8355)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,621	\$15,626	\$9,703	\$15,141	4%	-3%	56%
	23150 Board of Education; Legal Services	\$7,771	\$19,078	\$1,928	\$7,467	-4%	-61%	287%
	23160 Board of Education; Promotion Expenses	\$1,307	\$1,889	\$1,010	\$1,319	1%	-30%	31%
	23210 Executive Administration; Office of The Superintendent	\$199,267	\$237,288	\$246,933	\$278,273	40%	17%	13%
	25150 Fiscal Services; Payroll Services	\$0	\$42,558	\$45,746	\$47,472		12%	4%
	25160 Fiscal Services; Financial Accounting	\$0	\$49,095	\$52,538	\$54,235		10%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$1,224	\$0	\$0	\$0	-100%		
	25196 Other Fiscal Services; Cash Change	\$250	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$0	\$0	\$32,422	\$0			-100%
	25790 Personnel Services; Other Professional Services	\$0	\$12,877	\$14,712	\$16,853		31%	15%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$39,313	\$28,334	\$110,708	\$116,936	197%	313%	6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$714,887	\$671,527	\$721,952	\$807,782	13%	20%	12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$28,453	\$1,130	\$3,067	\$180	-99%	-84%	-94%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$3,502	\$18,806	\$8,714	\$20,859	496%	11%	139%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,988	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$61,150	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$11,055	\$10,904	\$17,472	\$19,979	81%	83%	14%
	26600 Operation and Maintenance of Plant Services; Security Services	\$6,224	\$1,628	\$1,153	\$1,896	-70%	16%	64%
	26700 Operation and Maintenance of Plant Services; Insurance	\$67,662	\$42,760	\$42,345	\$49,530	-27%	16%	17%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$0	\$263,236	\$175,111	\$141,552		-46%	-19%
	27010 Student Transportation; Service Area Direction	\$3,000	\$0	\$0	\$0	-100%		
	27100 Student Transportation; Vehicle Operation	\$176,295	\$216,260	\$235,523	\$229,291	30%	6%	-3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$82,691	\$113,669	\$116,435	\$148,545	80%	31%	28%
	27400 Student Transportation; Purchase of School Buses	\$118,920	\$146,414	\$30	\$116,963	-2%	-20%	> 500%
	27500 Student Transportation; Insurance on Buses	\$19,668	\$11,882	\$13,323	\$14,259	-28%	20%	7%
	27700 Student Transportation; Contracted Transportation Services	\$3,980	\$0	\$0	\$0	-100%		
	27910 Student Transportation; Bus Driver Training	\$1,559	\$1,694	\$2,056	\$1,430	-8%	-16%	-30%
	31100 Food Services Operations; Service Area Direction	\$26,944	\$47,583	\$43,536	\$40,794	51%	-14%	-6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$176,135	\$219,002	\$232,105	\$208,153	18%	-5%	-10%
	31400 Food Services Operations; Food Purchases	\$201,000	\$221,827	\$211,055	\$218,388	9%	-2%	3%
	31900 Other Food Services	\$7,984	\$9,397	\$15,491	\$7,984	0%	-15%	-48%
Overhead and Operational Total		\$1,976,850	\$2,404,464	\$2,355,066	\$2,565,282	30%	7%	9%
Nonoperational								
	33200 Community Recreation	\$630	\$675	\$675	\$675	7%	0%	0%
	33300 Civic Services	\$0	\$6,430	\$0	\$0		-100%	
	33400 Athletic Coaches	\$162,221	\$218,527	\$193,330	\$197,514	22%	-10%	2%
	33930 Latch Key Kid Program	\$14,417	\$19,621	\$18,718	\$17,286	20%	-12%	-8%
	43000 Facilities Acquisition and Construction; Professional Services	\$22,410	\$0	\$0	\$0	-100%		
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$1,077	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$455,017	\$164,029	\$206,807	\$732,577	61%	347%	254%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$35,090	\$500			-99%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$45,475	\$3,620	\$5,436	\$17,660	-61%	388%	225%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$47,816	\$16,513	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$35,000	\$40,000	\$40,000	\$45,000	29%	13%	13%
	52100 Debt Services; Interest on Debt; Bonds	\$33,591	\$29,187	\$25,718	\$23,878	-29%	-18%	-7%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$8,477	\$6,408	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$0	\$157,000			
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$17,423			
	54200 Common School Fund; Principal	\$884,735	\$607,475	\$608,359	\$529,611	-40%	-13%	-13%
	54250 Common School Fund; Interest	\$0	\$193,002	\$155,056	\$132,216		-31%	-15%
Nonoperational Total		\$1,709,789	\$1,306,563	\$1,289,190	\$1,871,340	9%	43%	45%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$75,600	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$387,089	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$30,321	\$0	\$0	\$0			

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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26494 2007 Account Code - Group Insurance	\$352,543	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,516	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$30,387	\$0	\$0	\$0			
Prorated By Fund Total		\$881,456	\$0	\$0	\$0			